

LAW OFFICES OF  
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July 17, 2008

Honorable Anne K. Quinlan  
Acting Secretary  
Surface Transportation Board  
Washington, DC 20423

RECORDATION NO. 25509-D FILED

JUL 17 '08 -9 50 AM

SURFACE TRANSPORTATION BOARD

Dear Acting Secretary Quinlan:

I have enclosed for efileing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment, a secondary document, dated as of July 10, 2008. The primary document to which this is connected is recorded under Recordation No. 25509. We request that one copy of this document be recorded under Recordation No. 25509-D.

The names and addresses of the parties to the Memorandum of Assignment are:

Assignor:

CBI Leasing, Inc.  
9100 Centre Pointe Drive  
Suite 120  
West Chester, OH 45069

Assignee:

U.S. Bank Equipment Finance, Inc.  
111 S.W. Fifth Avenue  
Portland, OR 97204

A description of the equipment covered by the Memorandum of Assignment consists of 14 covered hopper cars numbered WKHX 460194, 460195, 460199, 476347, 475017, 475019, 478725, 46756, 53616, 53624, 53630, 53646, 53652, and 53653.

Honorable Anne K. Quinlan

July 17, 2008

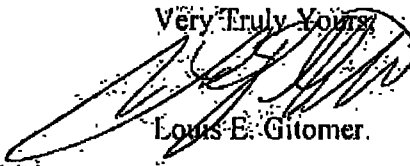
Page 2

A fee of \$35.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer  
600 Baltimore Avenue  
Suite 301  
Towson, MD 21204  
Lou\_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Assignment between CBI Leasing, Inc., 9100 Centre Pointe Drive, Suite 120, West Chester, OH 45069, and U.S. Bank Equipment Finance, Inc., 111 S.W. Fifth Avenue, Portland, OR 97204, covering 14 covered hopper cars numbered WKHX 460194, 460195, 460199, 476347, 475017, 475019, 478725, 46756, 53616, 53624, 53630, 53646, 53652, and 53653.

Very Truly Yours,

A handwritten signature in dark ink, appearing to read "Louis E. Gitomer", is written over a circular embossed or stamped area.

Louis E. Gitomer.

Enclosure

JUL 17 2008 9 50 AM

## MEMORANDUM OF ASSIGNMENT

SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment is entered into as of 7/16/08 by and between CBI Leasing, Inc., as Assignor and U.S. Bank Equipment Finance, Inc. as Assignee.

1. Assignor and The Mennel Milling Company, as lessee, entered into the Memorandum of Lease Schedule No. 004 to Master Lease Agreement No. 263 (the "Lease"), which was duly filed and recorded with the Surface Transportation Board on July 17, 2008 under Recordation Number 27502, for 14 covered hopper cars numbered WKHX 460194, 460195, 460199, 476347, 475017, 475019, 478725, 46756, 53616, 53624, 53630, 53646, 53652, and 53653 (the "Equipment").

2. Assignor and Assignee have entered an Assignment and Assumption Agreement entered into as of the date first written above for Assignor to assign to Assignee and Assignee to assume from Assignor, Assignor's rights and obligations under the Lease.

3. This Memorandum may be executed in any number of counterparts, each of which shall be an original, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed as of 10<sup>th</sup> day of July 2008.

CBI LEASING, INC.

By: 

Name:

HARRY E. (TIM) FINLEY, JR.  
PRESIDENT

Title:

CBI LEASING, INC.

U.S. BANK EQUIPMENT FINANCE,  
INC.By: 

Name:

Clifford J. Swan  
Vice President

Title:

STATE OF Ohio  
COUNTY OF Butler } ss:

On this 10<sup>th</sup> day of July 2008, before me personally appeared Harry E. (Tim) Finley, Jr. to me personally known, who being by me duly sworn, says that he is President of CBI Leasing, Inc., that the foregoing instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledges that the execution of the foregoing instrument was the free act and deed of said corporation.

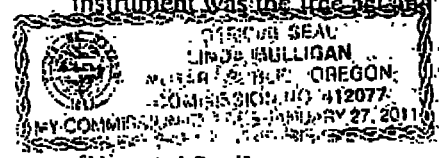
[Notarial Seal]

My Commission Expires: 08-10-10

STATE OF )  
COUNTY OF ) ss:

Kathy J. Voegelé  
Notary Public

KATHY J. VOEGELE  
NOTARY PUBLIC, STATE OF OHIO  
MY COMMISSION EXPIRES 08-10-10



[Notarial Seal]

My Commission Expires: 1/27/11

Linda Sullivan  
Notary Public